



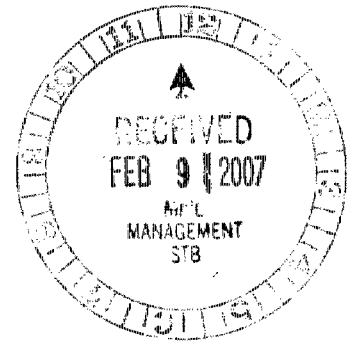
CORPORATION SERVICE COMPANY

RECORDATION NO. 22225-T FILED

FEB 12 '07

10-59 AM

SURFACE TRANSPORTATION BOARD



CSC - SPRINGFIELD  
801 Adlai Stevenson Drive  
Springfield IL 62703

800-927-9801 Ext 3813  
217-492-2727

To: SURFACE TRANSPORTATION BOARD \*\*ATTENTION BARB SADLER\*\*

From: April Oshea

Date: February 8, 2007

Order#: 749405/010

Re: CEFX77137-CEFX77146 TATE & LYLE INGREDIENTS AMERIC

Please process the enclosed documents for the service indicated below.

XX Other: Secondary Stb Filing

RECEIPT SHOULD BE IN OUR OFFICE: 02/23/2007  
PLEASE NOTIFY OUR OFFICE IF COMMIT DATE CANNOT BE MET.

XX Check is enclosed in the amount of \$34.00  
Payable to: Surface Transportation Board

Mailing Instructions:

XX Return the filing acknowledgment to our office.  
XX Appropriate FedEx envelopes have been provided for your convenience. Please DO NOT use first class mail.

Special Instructions:

LESSEE:  
TATE & LYLE INGREDIENTS AMERICAS, IN.C  
f/k/a A.E. STALEY MANUFACTURING CO  
200 ELDORADO STREET  
DECATUR, IL 62521

Please call immediately if there are any problems or questions with



CORPORATION SERVICE COMPANY

this paperwork. Thank you for your assistance in this matter.

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 31<sup>st</sup> day of Oct., 2006, is made by THE CIT GROUP/EQUIPMENT FINANCING, INC., a Delaware corporation, with an address at 1211 Avenue of the Americas, 20th Floor, New York, New York 10036 (the "Lessor"), and TATE & LYLE INGREDIENTS AMERICAS, INC., f/k/a A.E. STALEY MANUFACTURING CO., a Delaware corporation, with an address at 2200 Eldorado Street, Decatur, IL 62521 (the "Lessee" and, together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee entered into that certain Master Railcar Lease (the "Lease") dated as of June 7, 1999 covering certain equipment described therein and with respect to which a Memorandum of Railcar Lease was filed with the Surface Transportation Board on June 23, 1999 as recordation number 22225.

WHEREAS, the Parties have entered into an additional Schedule under the Lease and wish to show for the public record the existence of the aforesaid Schedule, the respective interests therein of the Parties and a description of the equipment (the "Equipment") as set forth in Schedule A hereto, and accordingly the Parties have caused this Memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby leases and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Lease, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessor. I further declare under penalty of perjury that the foregoing is true and correct.

THE CIT GROUP/EQUIPMENT FINANCING, INC.

By: William P. O'Brien  
Name: William P. O'Brien  
Title: Vice President

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SURFACE TRANSPORTATION BOARD

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessee. I further declare under penalty of perjury that the foregoing is true and correct.

TATE & LYLE INGREDIENTS AMERICAS, INC.  
f/k/a A.E. STALEY MANUFACTURING CO.

By: [Signature]  
Name: [Signature]  
Title: [Signature]

# Schedule A

Number of Cars		Equipment Description	
10		5,650 C.F. P.D. covered hopper car	
1	CEFX	77137	
2	CEFX	77138	
3	CEFX	77139	
4	CEFX	77140	
5	CEFX	77141	
6	CEFX	77142	
7	CEFX	77143	
8	CEFX	77144	
9	CEFX	77145	
10	CEFX	77146	